(195 ..) Department.

..... SERIES.

G.O. No. ...

Dated 29th MARCH 1949.

[Despatch Abstract.]

ADMINISTRATION REPORT - 1947-48 - The Madras Sales of Motor Spirit Taxation Act 1939 - Publication.

REVENUE DEPARTMENT.

Subject.

ADMINISTRATION REPORT - 1947-48 - Madras Sales of Motor Spirit Taxation Act - Submitted.

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Station: Madras.

Mis.No.1024 Dated 23--7--1948.

From

Khan Sahib Mohamad Sultan Mohiuddin Hussain Sahib Bahadur, B.A.,
Additional Joint Secretary, Board of Revenue.

S. Ranganathan Esq., O.B.E., I.C.S.,
Commissioner of Land Revenue and Commercial Taxes.

READ: Reports from the Commercial Tax Officers and the Collector of The Nilgiris and the Deputy Commissioners of Commercial Taxes.

SOLUTION:

The Board submits to the Government its report on the administration of the Madras Sales of Motor Spirit Taxation Act for the financial year 1947-48.

2. This is the 9th year of the working of the Act and the third report after transfer of the administration of the Act to the Commercial Taxes Department from the Collectors.

3. The number of registered importers, wholesale dealers and retail dealers at the end of the year was 131, 164 and 992 respectively. Figures relating to each district are shown in Appendix III attached to this report.

4. Appendix I to this report shows the demand collection and balance of the motor spirit tax for the year ending 31-3-1948. The total demand for the year including some arrear balance was Rs.53,17,265/- of which a sum of Rs.53,08,683/- was collected leaving a balance of Rs.8582/- which is .016% of the total demand. A sum of Rs.1733/- was collected under miscellaneous revenue (i.e. fines, penalties and compounding fees) and a sum of Rs.391/- was refunded in the year. The consumption of petrol was 1,76,96,855 gallons and of motor spirit other than petrol was 1,03,83,218 gallons.

5. There were 3 appeals to the Board under Section 24 of the Act and in all of them the Commercial Tax Officer's Order was partially modified. No revision petition was received by the Board during the year.

6. There was no offence under the Act or the rules in which punishment was awarded by a magistrate but 83 cases were compounded departmentally during the year. In 3 cases, the dealers were warned and 5 cases

are pending disposal. The offences classified according to their nature were as follows:

a. Illicit sale i.e. carrying on business without the registration certificate	2
b. Failure to keep accounts	31
c. Failure to submit returns	55
d. Failure to pay tax	3

The offences were minor.

7. The quantities shown by dealers as loss by evaporation and leakage were generally reasonable and suspicious cases were fully investigated by the Assistant Commercial Tax Officers.

8. In 16 cases suspension or cancellation of licences were ordered during the year for breaches of one or several conditions of rule 14 (1) of the Madras Sales of Motor Spirit Taxation Rules.

9. The enhancement of tax on sales of petrol motor spirit other than petrol has not in any way affected their sales for agricultural and industrial purposes.

10. No legal or administrative difficulties were experienced in administering the Act and the rules The Act worked smoothly and satisfactorily.

Sd/-- x
For Additional Joint Secreta

To

The Secretary to Government,
Revenue Department with 6 statements.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

MEMORANDUM NO.39590 N/48-3, DATED 18TH OCTOBER 1948.

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TAX - The Madras Sales of Motor Spirit Taxation Act, 193[illegible] Administration Report, ~~1947~~ 1947-48 - Publication.

From the Board of Revenue, Mis.No.1024, dated 23-7-1948.

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A copy the report of the Board of Revenue on the administration of the Madras Sales of Motor Spirit Taxation Act, 1939, for the year 1947-48, as edited, is forwarded to the ~~S~~upprintendent, Government Press. He is requested to publish~~m~~ the report as early as possible and in any case not later than 15-11-1948 and to send a clean proof of the report to the Chief Secretary, Revenue Department and the Director of Information and Publicity one week before the date of publication specifying the date on which it will be published. The advance copy of the report intended for the Director of Information and Publicity should be sent through this Department.

2. Seven advance copies of the report should also be forwarded to the Director of Information and Publicity three clear days before the date of publication for supply to the newspapers mentioned below:-

(1) The Hindu
(2) The Mail
(3) The Indian Express
(4) Swedeshamitran
(5) Andhra Patrika
(6) Dinamani
(7) Dinasari

In these ~~xxxxxx~~ advance copies a note should be affixed in a prominent place to the effect that the report should not be published before the date specified for publication.

SD/- x x
SECRETARY TO GOVERNMENT.

To the Superintendent, Government Press, with a copy of the report as edited.

GOVERNMENT OF MADRAS.
Abstract.

ADMINISTRATION REPORT - 1947-48 - The Madras Sales of Motor Spirit Taxation Act, 1939 - Publication.

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REVENUE DEPARTMENT.

G.O.No.Press 832. Dated 29th March 1949.

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Read: From the Board of Revenue B.P.Mis. No.1024, dated 23rd July 1948.

ORDER:

R e c o r d e d.

2. The administration of the Act and the collection of the tax continued to be satisfactory.

BY ORDER OF HIS EXCELLENCY THE GOVERNOR.

Sd/- x x
Secretary to Government.

To the Board of Revenue.
To all Deputy Commissioners of Commercial Taxes.
To all editors.
To the Accountant General, Madras.
To the Finance Department.
To the Home Department.

(True copy)

OFFICE ASSISTANT,
MADRAS RECORD OFFICE.

KRVD.23.9.

24/9